

Article - Local Government

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§20–419.

(a) Frederick County shall distribute the hotel rental tax revenue as follows:

(1) a reasonable sum for hotel rental tax administrative costs to the general fund of the county; and

(2) the remaining balance to the Tourism Council of Frederick County, Inc., with a portion of the balance designated by the governing body of Frederick County to be used for a visitor center.

(b) The internal auditor of Frederick County shall conduct an audit of the financial records of the Tourism Council and report the findings to the governing body of Frederick County.

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